



CITY OF RYE
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March 21, 2024

General Code
781 Elmgrove Road
Rochester, New York 14624

To General Code:

The enclosed laws were adopted by the Council of the City of Rye at a regular meeting on March 20, 2024.

Local Law No. 03-2024

Please send a receipt acknowledgement for our files. Thank you.

Very truly yours,

Noga Ruttenberg
City Clerk

Enclosure

LOCAL LAW NO. 3-2024

A Local Law to amend Chapter 177, “Taxation”, Article VIII, “Exemption for Persons with Disabilities and Limited Incomes” of the Code of the City of Rye, by amending § 177-38, “Eligible persons and property; income level; conditions for exemption” only to the extent of further defining the source components of income and increase income limits.

Be it enacted by the City Council of the City of Rye as follows:

Section 1. Chapter 177, “Taxation”, Article VIII, “Exemption for Persons with Disabilities and Limited Incomes” of the Code of the City of Rye is hereby amended as follows:

§ 177-38 Eligible persons and property; income level; conditions for exemption.

Real property owned by one or more persons with disabilities, as defined in New York State Real Property Tax Law § 459-c, or owned by a husband, wife, or both, or by siblings, at least one of whom has a disability, shall be exempt from taxes up to a maximum of 50% of the assessed valuation, pursuant to the following schedule and subject to the following conditions:

Current Annual Income	Proposed Annual Income	Percentage of Assessed Value Exempt From Taxation
[\$0 to \$20,500.00]	<u>\$0 to \$50,000.00</u>	50%
[\$20,500.01 to \$21,499.99]	<u>\$50,000.01 to \$50,999.99</u>	45%
[\$21,500.00 to \$22,499.99]	<u>\$51,000.00 to \$51,999.99</u>	40%
[\$22,500.00 to \$23,499.99]	<u>\$52,000.00 to \$52,999.99</u>	35%
[\$23,500.00 to \$24,399.99]	<u>\$53,000.00 to \$53,899.99</u>	30%
[\$24,400.00 to \$25,299.99]	<u>\$53,900.00 to \$54,799.99</u>	25%
[\$25,300.00 to \$26,199.99]	<u>\$54,800.00 to \$55,699.99</u>	20%
[\$26,200.00 to \$27,099.99]	<u>\$55,700.00 to \$56,599.99</u>	15%
[\$27,100.00 to \$27,999.99]	<u>\$56,600.00 to \$57,499.99</u>	10%
[\$28,000.00 to \$28,899.99]	<u>\$57,500.00 to \$58,399.99</u>	5%

- A. The income of the owner or the combined income of the owners of the property, from all sources, **including social security benefits and any distribution received from an individual retirement account or an individual retirement annuity** as set forth in New York State Real Property Tax Law § 459-c, for the income tax year immediately preceding the date of making application for exemption must not exceed \$58,399.99. "Income tax year" shall mean the twelve-month period for which the owner or owners file a federal personal income tax return or, if no such return is filed, the calendar year.
- B. Only that portion of property used exclusively for residential purposes shall be eligible for exemption pursuant to this article.
- C. Except as otherwise provided for in New York State Real Property Tax Law § 459-c, to be eligible for exemption pursuant to this article, property must be the legal residence, and be occupied, in whole or in part, by the disabled person.
- D. Any exemption provided by this article shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed; provided, however, that no parcel may receive both an exemption pursuant to this article and a senior citizens tax exemption pursuant to Article III of this chapter.
- E. Notwithstanding any other provision of this article to the contrary, the provisions of this article shall apply to real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to this article, were such person or persons the owner or owners of such real property.

Section 2. **Severability.**

The invalidity of any word, section, clause, paragraph, sentence, part or provision of this Local Law shall not affect the validity of any other part of this Local Law that can be given effect without such invalid part or parts.

Section 3. **Effective Date.**

This Local Law shall take effect immediately upon its adoption and filing with the Secretary of State.